DAVID C. WEISS
Special Counsel
LEO J. WISE
Principal Senior Assistant Special Counsel
DEREK E. HINES
Senior Assistant Special Counsel
950 Pennsylvania Avenue NW, Room B-200
Washington, D.C. 20530
Telephone: (771) 217-6091
E-mail: LJW@USDOJ.GOV, DEH@USDOJ.GOV

Attorneys for Plaintiff
UNITED STATES OF AMERICA

UNITED STATES DISTRICT COURT

FOR THE CENTRAL DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

ROBERT HUNTER BIDEN,

Defendant.

No. CR 23-cr-00599-MCS

DISPUTED JOINT STATEMENT OF THE CASE

Trial Date: September 5, 2024
Trial Time: 9:00 a.m.
Location: Courtroom of the Hon. Mark Scarsi

The United States of America, by and through its counsel of record, and Robert Hunter Biden, defendant, by and through his counsel, hereby files Disputed Joint Statement of the Case pursuant to Paragraph G(1) of the Court's Criminal Case Standing Order. Attached are (1) the government's proposed statement of the case; (2) the defendant's proposed statement of the case; and (3) a redline showing the common language agreed upon by the parties and the disputed language in redline. The disputed

language in redline is proposed by the defendant and objected to by the government.

Dated: July 31, 2024

Respectfully submitted,

DAVID C. WEISS
Special Counsel

/s/
LEO J. WISE
Principal Senior Assistant Sp. Counsel
DEREK E. HINES
Senior Assistant Special Counsel

Attorneys for Plaintiff
UNITED STATES OF AMERICA

/s/
MARK J. GERAGOS, ESQ.
GERAGOS & GERAGOS, P.C.
Historic Engine Co. No. 28
644 South Figueroa Street
Los Angeles, California 90017
Telephone (213) 625-3900
Facsimile (213) 232-3255

Angela Machala (SBN:22496)
WINSTON & STRAWN LLP
333 South Grand Avenue
Los Angeles, CA 90071
Tel: (213) 615-1924
Fax: (213) 615-1750

Abbe David Lowell (*admitted PHV*)
WINSTON & STRAWN LLP
1901 L Street NW
Washington, DC 20036
Tel: (202) 282-5000
Fax: (202) 282-5100

Counsel for Robert Hunter Biden

UNITED STATES' PROPOSED STATEMENT OF THE CASE

This is a criminal case against defendant Robert Hunter Biden. The grand jury alleges that over a four-year period, the defendant failed to timely pay at least $1.4 million in self-assessed federal taxes he owed for tax years 2016 through 2019, from in or about January 2017 through in or about October 15, 2020, and evaded the assessment of taxes for tax year 2018 when he filed false returns in or about February 2020. More specifically, the grand jury alleges that the defendant:

a. subverted the payroll and tax withholding process of his own company, Owasco, PC by withdrawing millions from Owasco, PC outside of the payroll and tax withholding process that it was designed to perform;

b. spent millions of dollars on an extravagant lifestyle rather than paying his tax bills;

c. in 2018, stopped paying his outstanding and overdue taxes for tax year 2015;

d. willfully failed to pay his 2016, 2017, 2018, and 2019 taxes on time, despite having access to funds to pay some or all of these taxes;

e. willfully failed to file his 2017 and 2018 tax returns on time; and

f. when he did finally file his 2018 returns, included false business deductions in order to evade assessment of taxes to reduce the substantial tax liabilities he faced as of February 2020.

The defendant has pled not guilty to all of the charges, he denies the allegations, and he is presumed innocent until proven guilty beyond a reasonable doubt.

DEFENDANT'S PROPOSED STATEMENT OF CASE

This is a criminal case against defendant Robert Hunter Biden. The grand jury alleges that over a four-year period, the defendant failed to timely pay at least $1.4 million in self-assessed federal taxes he owed for tax years 2016 through 2019, from in or about January 2017 through in or about October 15, 2020, and evaded the assessment of taxes for tax year 2018 when he filed false returns in or about February 2020. More specifically, the grand jury alleges that the defendant:

a. subverted the payroll and tax withholding process of his own company, Owasco, PC by withdrawing millions from Owasco, PC outside of the payroll and tax withholding process that it was designed to perform;

b. spent millions of dollars on an extravagant lifestyle rather than paying his tax bills;

c. in 2018, stopped paying his outstanding and overdue taxes for tax year 2015;

d. willfully failed to pay his 2016, 2017, 2018, and 2019 taxes on time, despite having access to funds to pay some or all of these taxes;

e. willfully failed to file his 2017 and 2018 tax returns on time; and

f. when he did finally file his 2018 returns, included false business deductions in order to evade assessment of taxes to reduce the substantial tax liabilities he faced as of February 2020.

The defendant has pled not guilty to all of the charges, he denies the allegations, and he is presumed innocent until proven guilty beyond a reasonable doubt. For the period from approximately 2016 through May 2019, Mr. Biden was severely addicted to alcohol and drugs, as evidenced by numerous stints in rehab and as detailed by Mr. Biden in a memoir he authored in 2019 entitled *Beautiful Things*. After regaining his sobriety in 2020, Mr. Biden filed his outstanding tax returns, and he paid his outstanding taxes with interest and penalties in 2021. On December 7, 2023, the instant indictment was filed against Mr. Biden.

REDLINE OF THE PARTIES' COMMON LANGUAGE AND DISPUTED LANGUAGE

This is a criminal case against defendant Robert Hunter Biden. The grand jury alleges that over a four-year period, the defendant failed to timely pay at least $1.4 million in self-assessed federal taxes he owed for tax years 2016 through 2019, from in or about January 2017 through in or about October 15, 2020, and evaded the assessment of taxes for tax year 2018 when he filed false returns in or about February 2020. More specifically, the grand jury alleges that the defendant:

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